

**IN THE CLAIMS:**

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~striketrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please AMEND claims **1, 8, 10, 12-18, 21** and **23-25**, CANCEL claims **9** and **20**, and ADD claim **26** in accordance with the following:

**Listing of the Claims**

1. (Currently Amended) A  $\beta$ -glucan derivative having a  $\beta$ -glucan residue of three or more glucose residues and a non-reducing sugar residue chemically bound to the  $\beta$ -glucan residue, wherein the non-reducing sugar is selected from the group consisting of tetrose, pentose, fructose, glucose, galactose and mannose.

2. (Original) The  $\beta$ -glucan derivative according to Claim 1 having 3 to 1000 glucose residues.

3. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1 having 3 to 450 glucose residues.

4. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1 having 40 to 450 glucose residues.

5. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1 having 3 to 39 glucose residues.

6. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1 having 40 to 450 glucose residues, characterized in that the  $\beta$ -glucan derivative is used as an additive for pharmaceuticals and foods.

7. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1

having 3 to 39 glucose residues, characterized in that the  $\beta$ -glucan derivative is used as an additive for pharmaceuticals and foods.

8. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1, wherein the non-reducing sugar is a fructosyl group.

9. (Canceled)

10. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1, wherein a chemical bond between the  $\beta$ -glucan residue and the non-reducing sugar residue is an ether bond.

11. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 1, wherein the  $\beta$ -glucan derivative is powder at ordinary temperature and pressure.

12. (Currently Amended) A  $\beta$ -glucan derivative having three or more glucose residues produced by chemically binding a non-reducing sugar which is selected from the group consisting of tetrose, pentose, fructose, glucose, galactose and mannose to a reducing end.

13. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 3 to 1000 glucose residues produced by chemically binding the a-non-reducing sugar to the a reducing end.

14. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 3 to 450 glucose residues produced by chemically binding the a-non-reducing sugar to the a reducing end.

15. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 40 to 450 glucose residues produced by chemically binding the a-non-reducing sugar to the a reducing end.

16. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 3 to 39 glucose residues produced by chemically binding the a-non-reducing sugar to the a-reducing end.

17. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 40 to 450 glucose residues produced by chemically binding the  $\alpha$ -non-reducing sugar to the  $\alpha$ -reducing end, characterized in that the  $\beta$ -glucan derivative is used as an additive for pharmaceuticals and foods.

18. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12 having 3 to 39 glucose residues produced by chemically binding the  $\alpha$ -non-reducing sugar to the  $\alpha$ -reducing end, characterized in that the  $\beta$ -glucan derivative is used as an additive for pharmaceuticals and foods.

19. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 12, wherein the non-reducing sugar is a fructosyl group.

20. (Canceled)

21. (Currently Amended) The  $\beta$ -glucan derivative according to Claim 12, wherein the  $\alpha$ -chemical bond between the reducing end  $\beta$ -glucan residue and the non-reducing sugar residue is an ether bond.

22. (Previously Presented) The  $\beta$ -glucan derivative according to Claim 12, wherein the  $\beta$ -glucan derivative is powder at ordinary temperature and pressure.

23. (Previously Presented) A pharmaceutical or food composition comprising the  $\beta$ -glucan derivative according to Claim 1 and at least one active ingredient.

24. (Currently Amended) A process for producing the  $\beta$ -glucan derivative according to Claim 1 comprising providing the  $\alpha$ - $\beta$ -glucan ~~according to any one of Claims 1 to 23~~ and sucrose as substrates and allowing an enzyme to transglucosylate a fructosyl group in said sucrose to said  $\beta$ -glucan.

25. (Currently Amended) The process for producing the  $\beta$ -glucan derivative according to claim 24 ~~Claim 1~~, wherein the enzyme for use in the transglucosylation is  $\beta$ -fructofuranosidase.

26. (New) A process for producing a  $\beta$ -glucan derivative, comprising:  
providing a  $\beta$ -glucan residue having three or more glucose residues and having a hydroxyl group at a C-1 position of the  $\beta$ -glucan residue; and  
transglucosylating a non-reducing sugar to the C-1 position of the  $\beta$ -glucan residue using an enzyme.

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